CPA

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Affordable Care Act (ACA). The changes will affect medium and large employers, as well as some teachers and volunteer workers. Here are the highlights:

James Paille • Mar. 06, 2014



On February 11, the Treasury Department rolled out a new round of changes to the Affordable Care Act (ACA), aka, ObamaCare. The changes will affect medium and large employers, as well as some teachers and volunteer workers. Here are the highlights:

Large employers (100 or more employeesas defined by ACA law) must now offer

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delay will need to certify with the federal government that they are not cutting back on positions just to fall below the threshold (additional information on certification is available at the IRS link below). Small Business Administration data shows that approximately 7.8 million people, or 7 percent of all U.S. workers, are employed at businesses with 50-99 workers.

Volunteers will no longer be counted as full-time employees for ACA purposes. This change mainly affects volunteer firefighters.

Adjunct faculty at colleges and universities have seen their ACA rules clarified. Each hour of classroom time now counts as 2 hours and 15 minutes of work. As a result, faculty members who spend at least 15 hours in the classroom each week will be considered full-time.

More Changes in the Works

The House Ways and Means committee has approved legislation that would increase the ACA threshold for a full-time worker to 40 hours per week from the current 30 hours. The change has yet to be passed and signed into law.

James Paille, CPP is the Director, Operations, myPay Solutions, for Thomson Reuters.

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